

SENATE SUBSTITUTE

FOR

HOUSE COMMITTEE SUBSTITUTE

FOR

HOUSE BILL NO. 1329

AN ACT

To repeal sections 32.087, 144.069, 144.757, and 301.140, RSMo, and to enact in lieu thereof five new sections relating to the regulation of motor vehicles, with an emergency clause and a contingent effective date for a certain section.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF MISSOURI,
AS FOLLOWS:

1 Section A. Sections 32.087, 144.069, 144.757, and 301.140,
2 RSMo, are repealed and five new sections enacted in lieu thereof,
3 to be known as sections 32.087, 144.069, 144.072, 144.757, and
4 301.140, to read as follows:

5 32.087. 1. Within ten days after the adoption of any
6 ordinance or order in favor of adoption of any local sales tax
7 authorized under the local sales tax law by the voters of a
8 taxing entity, the governing body or official of such taxing
9 entity shall forward to the director of revenue by United States
10 registered mail or certified mail a certified copy of the
11 ordinance or order.

12 The ordinance or order shall reflect the effective date thereof.

13 2. Any local sales tax so adopted shall become effective on
14 the first day of the second calendar quarter after the director
15 of revenue receives notice of adoption of the local sales tax,
16 except as provided in subsection 18 of this section.

1 3. Every retailer within the jurisdiction of one or more
2 taxing entities which has imposed one or more local sales taxes
3 under the local sales tax law shall add all taxes so imposed
4 along with the tax imposed by the sales tax law of the state of
5 Missouri to the sale price and, when added, the combined tax
6 shall constitute a part of the price, and shall be a debt of the
7 purchaser to the retailer until paid, and shall be recoverable at
8 law in the same manner as the purchase price. The combined rate
9 of the state sales tax and all local sales taxes shall be the sum
10 of the rates, multiplying the combined rate times the amount of
11 the sale.

12 4. The brackets required to be established by the director
13 of revenue under the provisions of section 144.285 shall be based
14 upon the sum of the combined rate of the state sales tax and all
15 local sales taxes imposed under the provisions of the local sales
16 tax law.

17 5. The ordinance or order imposing a local sales tax under
18 the local sales tax law shall impose upon all sellers a tax for
19 the privilege of engaging in the business of selling tangible
20 personal property or rendering taxable services at retail to the
21 extent and in the manner provided in sections 144.010 to 144.525,
22 and the rules and regulations of the director of revenue issued
23 pursuant thereto; [except that] and, notwithstanding any other
24 provision of law to the contrary, the local sales tax shall be
25 imposed on the sale of all motor vehicles, trailers, boats, and
26 outboard motors if they are required to be registered with the
27 department of revenue. The rate of the tax shall be the sum of
28 the combined rate of the state sales tax or state highway use tax

1 and all local sales taxes imposed under the provisions of the
2 local sales tax law.

3 6. On and after the effective date of any local sales tax
4 imposed under the provisions of the local sales tax law, the
5 director of revenue shall perform all functions incident to the
6 administration, collection, enforcement, and operation of the
7 tax, and the director of revenue shall collect in addition to the
8 sales tax for the state of Missouri all additional local sales
9 taxes authorized under the authority of the local sales tax law.
10 All local sales taxes imposed under the local sales tax law
11 together with all taxes imposed under the sales tax law of the
12 state of Missouri shall be collected together and reported upon
13 such forms and under such administrative rules and regulations as
14 may be prescribed by the director of revenue.

15 7. All applicable provisions contained in sections 144.010
16 to 144.525 governing the state sales tax and section 32.057, the
17 uniform confidentiality provision, shall apply to the collection
18 of any local sales tax imposed under the local sales tax law
19 except as modified by the local sales tax law.

20 8. All exemptions granted to agencies of government,
21 organizations, persons and to the sale of certain articles and
22 items of tangible personal property and taxable services under
23 the provisions of sections 144.010 to 144.525, as these sections
24 now read and as they may hereafter be amended, it being the
25 intent of this general assembly to ensure that the same sales tax
26 exemptions granted from the state sales tax law also be granted
27 under the local sales tax law, are hereby made applicable to the
28 imposition and collection of all local sales taxes imposed under

1 the local sales tax law.

2 9. The same sales tax permit, exemption certificate and
3 retail certificate required by sections 144.010 to 144.525 for
4 the administration and collection of the state sales tax shall
5 satisfy the requirements of the local sales tax law, and no
6 additional permit or exemption certificate or retail certificate
7 shall be required; except that the director of revenue may
8 prescribe a form of exemption certificate for an exemption from
9 any local sales tax imposed by the local sales tax law.

10 10. All discounts allowed the retailer under the provisions
11 of the state sales tax law for the collection of and for payment
12 of taxes under the provisions of the state sales tax law are
13 hereby allowed and made applicable to any local sales tax
14 collected under the provisions of the local sales tax law.

15 11. The penalties provided in section 32.057 and sections
16 144.010 to 144.525 for a violation of the provisions of those
17 sections are hereby made applicable to violations of the
18 provisions of the local sales tax law.

19 12. (1) For the purposes of any local sales tax imposed by
20 an ordinance or order under the local sales tax law, all sales,
21 except the sale of motor vehicles, trailers, boats, and outboard
22 motors, shall be deemed to be consummated at the place of
23 business of the retailer unless the tangible personal property
24 sold is delivered by the retailer or his agent to an out-of-state
25 destination. In the event a retailer has more than one place of
26 business in this state which participates in the sale, the sale
27 shall be deemed to be consummated at the place of business of the
28 retailer where the initial order for the tangible personal

1 property is taken, even though the order must be forwarded
2 elsewhere for acceptance, approval of credit, shipment or
3 billing. A sale by a retailer's agent or employee shall be
4 deemed to be consummated at the place of business from which he
5 works.

6 (2) For the purposes of any local sales tax imposed by an
7 ordinance or order under the local sales tax law, all sales,
8 within the boundaries of the state and outside the boundaries of
9 the state, of motor vehicles, trailers, boats, and outboard
10 motors shall be deemed to be consummated at the time of
11 registration with the department of revenue and at the residence
12 of the purchaser and not at the place of business of the
13 retailer, or the place of business from which the retailer's
14 agent or employee works.

15 (3) For the purposes of any local tax imposed by an
16 ordinance or under the local sales tax law on charges for mobile
17 telecommunications services, all taxes of mobile
18 telecommunications service shall be imposed as provided in the
19 Mobile Telecommunications Sourcing Act, 4 U.S.C. Sections 116
20 through 124, as amended.

21 13. Local sales taxes imposed pursuant to the local sales
22 tax law on the purchase and sale of motor vehicles, trailers,
23 boats, and outboard motors shall not be collected and remitted by
24 the seller, but shall be collected by the director of revenue at
25 the time application is made for a certificate of title, if the
26 address of the applicant is within a taxing entity imposing a
27 local sales tax under the local sales tax law.

28 14. The director of revenue and any of his deputies,

1 assistants and employees who have any duties or responsibilities
2 in connection with the collection, deposit, transfer,
3 transmittal, disbursement, safekeeping, accounting, or recording
4 of funds which come into the hands of the director of revenue
5 under the provisions of the local sales tax law shall enter a
6 surety bond or bonds payable to any and all taxing entities in
7 whose behalf such funds have been collected under the local sales
8 tax law in the amount of one hundred thousand dollars for each
9 such tax; but the director of revenue may enter into a blanket
10 bond covering himself and all such deputies, assistants and
11 employees. The cost of any premium for such bonds shall be paid
12 by the director of revenue from the share of the collections
13 under the sales tax law retained by the director of revenue for
14 the benefit of the state.

15 15. The director of revenue shall annually report on his
16 management of each trust fund which is created under the local
17 sales tax law and administration of each local sales tax imposed
18 under the local sales tax law. He shall provide each taxing
19 entity imposing one or more local sales taxes authorized by the
20 local sales tax law with a detailed accounting of the source of
21 all funds received by him for the taxing entity. Notwithstanding
22 any other provisions of law, the state auditor shall annually
23 audit each trust fund. A copy of the director's report and
24 annual audit shall be forwarded to each taxing entity imposing
25 one or more local sales taxes.

26 16. Within the boundaries of any taxing entity where one or
27 more local sales taxes have been imposed, if any person is
28 delinquent in the payment of the amount required to be paid by

1 him under the local sales tax law or in the event a determination
2 has been made against him for taxes and penalty under the local
3 sales tax law, the limitation for bringing suit for the
4 collection of the delinquent tax and penalty shall be the same as
5 that provided in sections 144.010 to 144.525. Where the director
6 of revenue has determined that suit must be filed against any
7 person for the collection of delinquent taxes due the state under
8 the state sales tax law, and where such person is also delinquent
9 in payment of taxes under the local sales tax law, the director
10 of revenue shall notify the taxing entity in the event any person
11 fails or refuses to pay the amount of any local sales tax due so
12 that appropriate action may be taken by the taxing entity.

13 17. Where property is seized by the director of revenue
14 under the provisions of any law authorizing seizure of the
15 property of a taxpayer who is delinquent in payment of the tax
16 imposed by the state sales tax law, and where such taxpayer is
17 also delinquent in payment of any tax imposed by the local sales
18 tax law, the director of revenue shall permit the taxing entity
19 to join in any sale of property to pay the delinquent taxes and
20 penalties due the state and to the taxing entity under the local
21 sales tax law. The proceeds from such sale shall first be
22 applied to all sums due the state, and the remainder, if any,
23 shall be applied to all sums due such taxing entity.

24 18. If a local sales tax has been in effect for at least
25 one year under the provisions of the local sales tax law and
26 voters approve reimposition of the same local sales tax at the
27 same rate at an election as provided for in the local sales tax
28 law prior to the date such tax is due to expire, the tax so

1 reimposed shall become effective the first day of the first
2 calendar quarter after the director receives a certified copy of
3 the ordinance, order or resolution accompanied by a map clearly
4 showing the boundaries thereof and the results of such election,
5 provided that such ordinance, order or resolution and all
6 necessary accompanying materials are received by the director at
7 least thirty days prior to the expiration of such tax. Any
8 administrative cost or expense incurred by the state as a result
9 of the provisions of this subsection shall be paid by the city or
10 county reimposing such tax.

11 144.069. All sales of motor vehicles, trailers, boats, and
12 outboard motors shall be deemed to be consummated at the address
13 of the owner thereof, and all leases of over sixty-day duration
14 of motor vehicles, trailers, boats, and outboard motors subject
15 to sales taxes under this chapter shall be deemed to be
16 consummated unless the vehicle, trailer, boat, or motor has been
17 registered and sales taxes have been paid prior to the
18 consummation of the lease agreement at the address of the lessee
19 thereof on the date the lease is consummated, and all applicable
20 sales taxes levied by any political subdivision shall be
21 collected on such sales by the state department of revenue on
22 that basis and such sales whether within the boundaries of the
23 state or outside the boundaries of the state shall be deemed
24 consummated at the address of the owner thereof.

25 144.072. In repealing and reenacting sections 32.087,
26 144.069, and 144.757, and reenacting four new sections in lieu
27 thereof, it is the intent of the legislature to reject and
28 abrogate that portion of the holding in *Craig A. Street v.*

1 Director of Revenue, No. SC91371 (Mo. banc Jan. 31, 2012),
2 interpreting local sales taxes to be inapplicable to out-of-state
3 purchases of motor vehicles, trailers, boats, and outboard
4 motors. The legislature hereby declares its reasonable
5 expectations and intent in enacting the taxing statutes for motor
6 vehicles, trailers, boats, and outboard motors sales is and has
7 been that all such sales, regardless of the location of the
8 seller, are deemed to be consummated and take place when the
9 motor vehicles, trailers, boats, and outboard motors is
10 registered with the department of revenue, and restores,
11 retroactively and prospectively, the application of Missouri's
12 local sales tax law so that local sales taxes shall continue to
13 be imposed and collected on the sale of all motor vehicles,
14 trailers, boats, and outboard motors was purchased, upon
15 registration with the department of revenue. This act is
16 remedial and retroactive, and applies to all transactions
17 involving motor vehicles, trailers, boats, and outboard motors to
18 the maximum extent permissible by law, but shall not apply to any
19 taxpayer having received a final adjudication of nontaxability if
20 such application would violate the Missouri Constitution.

21 144.757. 1. Any county or municipality, except
22 municipalities within a county having a charter form of
23 government with a population in excess of nine hundred thousand,
24 may, by a majority vote of its governing body, impose a local use
25 tax if a local sales tax is imposed as defined in section 32.085
26 at a rate equal to the rate of the local sales tax in effect in
27 such county or municipality; provided, however, that no ordinance
28 or order enacted pursuant to sections 144.757 to 144.761 shall be

1 effective unless the governing body of the county or municipality
2 submits to the voters thereof at a municipal, county or state
3 general, primary or special election a proposal to authorize the
4 governing body of the county or municipality to impose a local
5 use tax pursuant to sections 144.757 to 144.761. Municipalities
6 within a county having a charter form of government with a
7 population in excess of nine hundred thousand may, upon voter
8 approval received pursuant to paragraph (b) of subdivision (2) of
9 subsection 2 of this section, impose a local use tax at the same
10 rate as the local municipal sales tax with the revenues from all
11 such municipal use taxes to be distributed pursuant to subsection
12 4 of section 94.890. The municipality shall within thirty days
13 of the approval of the use tax imposed pursuant to paragraph (b)
14 of subdivision (2) of subsection 2 of this section select one of
15 the distribution options permitted in subsection 4 of section
16 94.890 for distribution of all municipal use taxes. The option
17 to impose a local use tax under this section shall not be
18 effective on sales of any motor vehicle, trailer, boat, or
19 outboard motor purchased outside the boundaries of the state,
20 unless such purchases are not deemed to be consummated at the
21 residence of the purchaser under subdivision (2) of subsection 12
22 of section 32.087 and therefore subject to the local sales taxes
23 levied by the appropriate political subdivisions under subsection
24 5 of section 32.087.

25 2. (1) The ballot of submission, except for counties and
26 municipalities described in subdivisions (2) and (3) of this
27 subsection, shall contain substantially the following language:

28 Shall the (county or municipality's name)

1 impose a local use tax at the same rate as the total local sales
2 tax rate, currently (insert percent), provided
3 that if the local sales tax rate is reduced or raised by voter
4 approval, the local use tax rate shall also be reduced or raised
5 by the same action? A use tax return shall not be required to be
6 filed by persons whose purchases from out-of-state vendors do not
7 in total exceed two thousand dollars in any calendar year.

8 ☐ YES

☐ NO

9 If you are in favor of the question, place an "X" in the box
10 opposite "YES". If you are opposed to the question, place an "X"
11 in the box opposite "NO".

12 (2) (a) The ballot of submission in a county having a
13 charter form of government with a population in excess of nine
14 hundred thousand shall contain substantially the following
15 language:

16 For the purposes of enhancing county and municipal public
17 safety, parks, and job creation and enhancing local government
18 services, shall the county be authorized to collect a local use
19 tax equal to the total of the existing county sales tax rate of
20 (insert tax rate), provided that if the county sales tax is
21 repealed, reduced or raised by voter approval, the local use tax
22 rate shall also be repealed, reduced or raised by the same voter
23 action? Fifty percent of the revenue shall be used by the county
24 throughout the county for improving and enhancing public safety,
25 park improvements, and job creation, and fifty percent shall be
26 used for enhancing local government services. The county shall
27 be required to make available to the public an audited
28 comprehensive financial report detailing the management and use

1 of the countywide portion of the funds each year. A use tax is
2 the equivalent of a sales tax on purchases from out-of-state
3 sellers by in-state buyers and on certain taxable business
4 transactions. A use tax return shall not be required to be filed
5 by persons whose purchases from out-of-state vendors do not in
6 total exceed two thousand dollars in any calendar year.

7 ☐ YES ☐ NO

8 If you are in favor of the question, place an "X" in the box
9 opposite "YES". If you are opposed to the question, place an "X"
10 in the box opposite "NO".

11 (b) The ballot of submission in a municipality within a
12 county having a charter form of government with a population in
13 excess of nine hundred thousand shall contain substantially the
14 following language:

15 Shall the municipality be authorized to impose a local use
16 tax at the same rate as the local sales tax by a vote of the
17 governing body, provided that if any local sales tax is repealed,
18 reduced or raised by voter approval, the respective local use tax
19 shall also be repealed, reduced or raised by the same action? A
20 use tax return shall not be required to be filed by persons whose
21 purchases from out-of-state vendors do not in total exceed two
22 thousand dollars in any calendar year.

23 ☐ YES ☐ NO

24 If you are in favor of the question, place an "X" in the box
25 opposite "YES". If you are opposed to the question, place an "X"
26 in the box opposite "NO".

27 (3) The ballot of submission in any city not within a
28 county shall contain substantially the following language:

1 Shall the (city name) impose a local use tax
2 at the same rate as the local sales tax, currently at a rate of
3 (insert percent) which includes the capital
4 improvements sales tax and the transportation tax, provided that
5 if any local sales tax is repealed, reduced or raised by voter
6 approval, the respective local use tax shall also be repealed,
7 reduced or raised by the same action? A use tax return shall not
8 be required to be filed by persons whose purchases from
9 out-of-state vendors do not in total exceed two thousand dollars
10 in any calendar year.

11 ☐ YES

☐ NO

12 If you are in favor of the question, place an "X" in the box
13 opposite "YES". If you are opposed to the question, place an "X"
14 in the box opposite "NO".

15 (4) If any of such ballots are submitted on August 6, 1996,
16 and if a majority of the votes cast on the proposal by the
17 qualified voters voting thereon are in favor of the proposal,
18 then the ordinance or order and any amendments thereto shall be
19 in effect October 1, 1996, provided the director of revenue
20 receives notice of adoption of the local use tax on or before
21 August 16, 1996. If any of such ballots are submitted after
22 December 31, 1996, and if a majority of the votes cast on the
23 proposal by the qualified voters voting thereon are in favor of
24 the proposal, then the ordinance or order and any amendments
25 thereto shall be in effect on the first day of the calendar
26 quarter which begins at least forty-five days after the director
27 of revenue receives notice of adoption of the local use tax. If
28 a majority of the votes cast by the qualified voters voting are

1 opposed to the proposal, then the governing body of the county or
2 municipality shall have no power to impose the local use tax as
3 herein authorized unless and until the governing body of the
4 county or municipality shall again have submitted another
5 proposal to authorize the governing body of the county or
6 municipality to impose the local use tax and such proposal is
7 approved by a majority of the qualified voters voting thereon.

8 3. The local use tax may be imposed at the same rate as the
9 local sales tax then currently in effect in the county or
10 municipality upon all transactions which are subject to the taxes
11 imposed pursuant to sections 144.600 to 144.745 within the county
12 or municipality adopting such tax; provided, however, that if any
13 local sales tax is repealed or the rate thereof is reduced or
14 raised by voter approval, the local use tax rate shall also be
15 deemed to be repealed, reduced or raised by the same action
16 repealing, reducing or raising the local sales tax.

17 4. For purposes of sections 144.757 to 144.761, the use tax
18 may be referred to or described as the equivalent of a sales tax
19 on purchases made from out-of-state sellers by in-state buyers
20 and on certain intrabusiness transactions. Such a description
21 shall not change the classification, form or subject of the use
22 tax or the manner in which it is collected.

23 301.140. 1. Upon the transfer of ownership of any motor
24 vehicle or trailer, the certificate of registration and the right
25 to use the number plates shall expire and the number plates shall
26 be removed by the owner at the time of the transfer of
27 possession, and it shall be unlawful for any person other than
28 the person to whom such number plates were originally issued to

1 have the same in his or her possession whether in use or not,
2 unless such possession is solely for charitable purposes; except
3 that the buyer of a motor vehicle or trailer who trades in a
4 motor vehicle or trailer may attach the license plates from the
5 traded-in motor vehicle or trailer to the newly purchased motor
6 vehicle or trailer. The operation of a motor vehicle with such
7 transferred plates shall be lawful for no more than thirty days.
8 As used in this subsection, the term "trade-in motor vehicle or
9 trailer" shall include any single motor vehicle or trailer sold
10 by the buyer of the newly purchased vehicle or trailer, as long
11 as the license plates for the trade-in motor vehicle or trailer
12 are still valid.

13 2. In the case of a transfer of ownership the original
14 owner may register another motor vehicle under the same number,
15 upon the payment of a fee of two dollars, if the motor vehicle is
16 of horsepower, gross weight or (in the case of a
17 passenger-carrying commercial motor vehicle) seating capacity,
18 not in excess of that originally registered. When such motor
19 vehicle is of greater horsepower, gross weight or (in the case of
20 a passenger-carrying commercial motor vehicle) seating capacity,
21 for which a greater fee is prescribed, applicant shall pay a
22 transfer fee of two dollars and a pro rata portion for the
23 difference in fees. When such vehicle is of less horsepower,
24 gross weight or (in case of a passenger-carrying commercial motor
25 vehicle) seating capacity, for which a lesser fee is prescribed,
26 applicant shall not be entitled to a refund.

27 3. License plates may be transferred from a motor vehicle
28 which will no longer be operated to a newly purchased motor

1 vehicle by the owner of such vehicles. The owner shall pay a
2 transfer fee of two dollars if the newly purchased vehicle is of
3 horsepower, gross weight or (in the case of a passenger-carrying
4 commercial motor vehicle) seating capacity, not in excess of that
5 of the vehicle which will no longer be operated. When the newly
6 purchased motor vehicle is of greater horsepower, gross weight or
7 (in the case of a passenger-carrying commercial motor vehicle)
8 seating capacity, for which a greater fee is prescribed, the
9 applicant shall pay a transfer fee of two dollars and a pro rata
10 portion of the difference in fees. When the newly purchased
11 vehicle is of less horsepower, gross weight or (in the case of a
12 passenger-carrying commercial motor vehicle) seating capacity,
13 for which a lesser fee is prescribed, the applicant shall not be
14 entitled to a refund.

15 4. [Upon the sale of a motor vehicle or trailer by a
16 dealer, a buyer who has made application for registration, by
17 mail or otherwise, may operate the same for a period of thirty
18 days after taking possession thereof, if during such period the
19 motor vehicle or trailer shall have attached thereto, in the
20 manner required by section 301.130, number plates issued to the
21 dealer. Upon application and presentation of proof of financial
22 responsibility as required under subsection 5 of this section and
23 satisfactory evidence that the buyer has applied for
24 registration, a dealer may furnish such number plates to the
25 buyer for such temporary use. In such event, the dealer shall
26 require the buyer to deposit the sum of ten dollars and fifty
27 cents to be returned to the buyer upon return of the number
28 plates as a guarantee that said buyer will return to the dealer

1 such number plates within thirty days. The director shall issue
2 a temporary permit authorizing the operation of a motor vehicle
3 or trailer by a buyer for not more than thirty days of the date
4 of purchase.

5 5.] The director of the department of revenue shall have
6 authority to produce or allow others to produce a weather
7 resistant, nontearing temporary permit authorizing the operation
8 of a motor vehicle or trailer by a buyer for not more than thirty
9 days from the date of purchase. The temporary permit [shall be
10 made available by the director of revenue and] authorized under
11 this section may be purchased by the purchaser of a motor vehicle
12 or trailer from the central office of the department of revenue
13 or from an authorized agent of the department of revenue upon
14 proof of purchase of a motor vehicle or trailer for which the
15 buyer has no registration plate available for transfer and upon
16 proof of financial responsibility, or from a motor vehicle dealer
17 upon purchase of a motor vehicle or trailer for which the buyer
18 has no registration plate available for transfer, or from a motor
19 vehicle dealer upon purchase of a motor vehicle or trailer for
20 which the buyer has registered and is awaiting receipt of
21 registration plates. The director [shall] of the department of
22 revenue or a producer authorized by the director of the
23 department of revenue may make temporary permits available to
24 registered dealers in this state [or], authorized agents of the
25 department of revenue [in sets of ten permits] or the department
26 of revenue. The [fee for the temporary permit shall be seven
27 dollars and fifty cents for each permit or plate issued] price
28 paid by a motor vehicle dealer, an authorized agent of the

1 department of revenue or the department of revenue for a
2 temporary permit shall not exceed five dollars for each permit.
3 The director of the department of revenue shall direct motor
4 vehicle dealers and authorized agents to obtain temporary permits
5 from an authorized producer. Amounts received by the director of
6 the department of revenue for temporary permits shall constitute
7 state revenue; however, amounts received by an authorized
8 producer other than the director of the department of revenue
9 shall not constitute state revenue and any amounts received by
10 motor vehicle dealers or authorized agents for temporary permits
11 purchased from a producer other than the director of the
12 department of revenue shall not constitute state revenue. In no
13 event shall revenues from the general revenue fund or any other
14 state fund be utilized to compensate motor vehicle dealers or
15 other producers for their role in producing temporary permits as
16 authorized under this section. Amounts that do not constitute
17 state revenue under this section shall also not constitute fees
18 for registration or certificates of title to be collected by the
19 director of the department of revenue under section 301.190. No
20 motor vehicle dealer [or], authorized agent or the department of
21 revenue shall charge more than [seven dollars and fifty cents]
22 five dollars for each permit issued. The permit shall be valid
23 for a period of thirty days from the date of purchase of a motor
24 vehicle or trailer, or from the date of sale of the motor vehicle
25 or trailer by a motor vehicle dealer for which the purchaser
26 obtains a permit as set out above. No permit shall be issued for
27 a vehicle under this section unless the buyer shows proof of
28 financial responsibility. Each temporary permit issued shall be

1 securely fastened to the back or rear of the motor vehicle in a
2 manner and place on the motor vehicle consistent with
3 registration plates so that all parts and qualities of the
4 temporary permit thereof shall be plainly and clearly visible,
5 reasonably clean and are not impaired in any way.

6 [6.] 5. The permit shall be issued on a form prescribed by
7 the director of the department of revenue and issued only for the
8 applicant's [use in the] temporary operation of the motor vehicle
9 or trailer purchased to enable the applicant to [legally]
10 temporarily operate the motor vehicle while proper title and
11 registration [plate] plates are being obtained, or while awaiting
12 receipt of registration plates, and shall be displayed on no
13 other motor vehicle. Temporary permits issued pursuant to this
14 section shall not be transferable or renewable and shall not be
15 valid upon issuance of proper registration plates for the motor
16 vehicle or trailer. The director of the department of revenue
17 shall determine the size [and], material, design, numbering
18 configuration, construction, and color of the permit. The
19 director of the department of revenue, at his or her discretion,
20 shall have the authority to reissue, and thereby extend the use
21 of, a temporary permit previously and legally issued for a motor
22 vehicle or trailer while proper title and registration are being
23 obtained.

24 [7. The dealer or authorized agent shall insert the date of
25 issuance and expiration date, year, make, and manufacturer's
26 number of vehicle on the permit when issued to the buyer. The
27 dealer shall also insert such dealer's number on the permit.]

28 6. Every motor vehicle dealer that issues [a] temporary

1 [permit] permits shall keep, for inspection [of] by proper
2 officers, [a correct] an accurate record of each permit issued by
3 recording the permit [or plate] number, the motor vehicle
4 dealer's number, buyer's name and address, the motor vehicle's
5 year, make, and manufacturer's vehicle identification number [on
6 which the permit is to be used], and the permit's date of
7 issuance and expiration date. Upon the issuance of a temporary
8 permit by either the central office of the department of revenue,
9 a motor vehicle dealer or an authorized agent of the department
10 of revenue, the director of the department of revenue shall make
11 the information associated with the issued temporary permit
12 immediately available to the law enforcement community of the
13 state of Missouri.

14 [8.] 7. Upon the transfer of ownership of any currently
15 registered motor vehicle wherein the owner cannot transfer the
16 license plates due to a change of motor vehicle category, the
17 owner may surrender the license plates issued to the motor
18 vehicle and receive credit for any unused portion of the original
19 registration fee against the registration fee of another motor
20 vehicle. Such credit shall be granted based upon the date the
21 license plates are surrendered. No refunds shall be made on the
22 unused portion of any license plates surrendered for such credit.

23 8. The provisions of subsections 4, 5, and 6 of this
24 section shall expire July 1, 2019.

25 9. The director of the department of revenue may promulgate
26 all necessary rules and regulations for the administration of
27 this section. Any rule or portion of a rule, as that term is
28 defined in section 536.010, that is created under the authority

1 delegated in this section shall become effective only if it
2 complies with and is subject to all of the provisions of chapter
3 536 and, if applicable, section 536.028. This section and
4 chapter 536 are nonseverable and if any of the powers vested with
5 the general assembly pursuant to chapter 536 to review, to delay
6 the effective date, or to disapprove and annul a rule are
7 subsequently held unconstitutional, then the grant of rulemaking
8 authority and any rule proposed or adopted after August 28, 2012,
9 shall be invalid and void.

10 Section B. All provisions of sections 32.087, 144.069,
11 144.072, and 144.757 are so essentially and inseparably connected
12 with, and so dependent upon, each other that no such provision
13 would be enacted without all others. If a court of competent
14 jurisdiction enters a final judgment on the merits that is not
15 subject to appeal and that declares any provision or part of
16 sections 32.087, 144.069, 144.072, and 144.757 as modified by
17 this act are unconstitutional or unenforceable, then such
18 sections, as modified by this act, in their entirety are invalid
19 and shall have no legal effect as of the date of such judgement.
20 In such event, all affected parties shall have the same rights as
21 existed before the repeal and reenactment of sections 32.087,
22 144.069, and 144.757 and the enactment of section 144.072, but
23 shall not be entitled to reimbursement, or required to pay
24 reimbursement, for any sums paid in the good faith belief in the
25 validity and constitutionality of such sections.

26 Section C. The repeal and reenactment of section 301.140 of
27 this act shall become effective on the date the department of
28 revenue or a producer authorized by the director of the

1 department of revenue begins producing temporary permits
2 described in subsection 4 of such section, or on July 1, 2013,
3 whichever occurs first. If the director of revenue or a producer
4 authorized by the director of the department of revenue begins
5 producing temporary permits prior to July 1, 2013, the director
6 of the department of revenue shall notify the revisor of statutes
7 of such fact.

8 Section D. Because of the need to ensure that sufficient
9 revenues are generated for local governments and to ensure that
10 domestic motor vehicle dealers, outboard motor dealers, boat
11 dealers, and trailer dealers are not put at a competitive
12 disadvantage, the enactment of section 144.072 and the repeal and
13 reenactment of sections 32.087, 144.069, and 144.757 of this act
14 are deemed necessary for the immediate preservation of the public
15 health, welfare, peace and safety, and is hereby declared to be
16 an emergency act within the meaning of the constitution, and the
17 enactment of section 144.072 and the repeal and reenactment of
18 sections 32.087, 144.069, and 144.757 of this act shall be in
19 full force upon its passage and approval.